

Figure, Department of Defense seal

DEPARTMENT OF THE NAVY
OFFICE OF THE ASSISTANT SECRETARY
(FINANCIAL MANAGEMENT)
WASHINGTON, D.C. 20350-1100

28 FEB 1995

MEMORANDUM FOR DISTRIBUTION

Subject: DOCUMENTATION REQUIREMENTS TO RESOLVE NEGATIVE
UNLIQUIDATED OBLIGATIONS ON DEFENSE FINANCE AND ACCOUNTING
SERVICE COLUMBUS PAID CONTRACTS

Ref: (a) In-Process Review Meeting of 16 Feb 95

Enclosures:

1. Transmittal Form and Preparation Instruction
2. Guidelines for Preparation of Explanation of Adjustments and Documentation Requirements
3. DFAS-Columbus Accounting Adjustment Form
4. Sample Contract Reconciliation Package

During reference (a), you were informed that documentation requirements would be provided to assist you in preparing requests for Defense Finance and Accounting Service Columbus' (DFAS-CO) assistance in resolving Negative Unliquidated Obligations (NULOs). Enclosure (1) provides the format and instructions for the transmittal form. This form is the cover sheet to the contract reconciliation package to be forwarded to DFAS-CO.

To further assist you in compiling the necessary information, Guidelines for Preparation of Explanation of Adjustments and Documentation Requirements is provided in enclosure (2). Due to the impending 1 April 1995 Condition 3 implementation date, identification and resolution of correction will be effected in the accounting system prior to DFAS-CO's corrections in the paying system. Enclosure (3) should be included in your correction package for use by DFAS-CO in making their internal corrections to the paying system. It is imperative that a complete contract correction package be forwarded to the NAVCOMPT NULO Project office for prioritization and subsequent resolution by DFAS-CO. A sample contract reconciliation package is provided in enclosure (4).

In order to obtain the required data and to accomplish reconciliation efforts, access to the Mechanization of Contract Administrative Services (MOCAS) system is necessary. If you do not have access or if you desire a copy of the MOCAS On-line Inquiry Manual, please contact the NULO Project Office. Questions should be directed to the NULO Project Manager, Ms. Vicki Beck, (703) 607-0875.

Signature, Gladys J. Commons
Gladys J. Commons
Principal Deputy
Assistant Secretary of the Navy
(Financial Management)

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DEPARTMENT OF THE NAVY: DFAS COLUMBUS TRANSMITTAL FORM.

CONTRACT NUMBER:

REGION:

____ SOUTH

____ WEST

____ NORTH

CONTRACT TYPE:

____ SERVICE BVN

____ CLIN SPECIFIC

____ PROGRESS PAYMENTS

TYPE OF REQUEST:

____ RECONCILIATION/AUDIT

____ CORRECTIONS

DATE OF REQUEST:

PRIORITY:

POC:

COMMAND/CODE:

PHONE NO.:

ATTACHMENTS:

(1)

(2)

(3)

(4)

ENCLOSURE (1)

INSTRUCTIONS FOR PREPARATION OF TRANSMITTAL FORM

CONTRACT NO.: SELF-EXPLANATORY

REGION: CHECK APPROPRIATE REGION. THIS INFORMATION CAN BE OBTAINED FROM CONTRACTOR MOCAS INQUIRY.

CONTRACT TYPE: CHECK APPROPRIATE TYPE. THIS INFORMATION CAN BE OBTAINED FROM CONTRACTOR MOCAS INQUIRY (SHIPMENT NUMBER)

TYPE OF REQUEST: CHECK APPROPRIATE REQUEST. IF CHECKING CORRECTIONS AN EXPLANATION OF ADJUSTMENTS FORM MUST BE INCLUDED AS AN ATTACHMENT. SEE ENCLOSURE (3) FOR INSTRUCTIONS TO PREPARE ADJUSTMENT FORM.

DATE OF REQUEST: SELF-EXPLANATORY

PRIORITY: TO BE COMPLETED BY NULO PROJECT MANAGER.

POC: SELF-EXPLANATORY

COMMAND/CODE: SELF-EXPLANATORY

PHONE NO: SELF-EXPLANATORY

ATTACHMENTS: ATTACH THE NECESSARY SUPPORTING DOCUMENTATION AS RECOMMENDED IN ENCLOSURE (3). ATTACHMENTS WILL INCLUDE SUCH ITEMS AS EXPLANATION OF ADJUSTMENTS FORM, CLR HISTORY, 621 ADJUSTMENTS.

GUIDELINES FOR PREPARING EXPLANATION OF ADJUSTMENTS AND DOCUMENTATION REQUIREMENTS OBLIGATIONS

- DESCRIPTION OF OBLIGATION PROBLEM IN MOCAS
 1. WHAT IS WRONG?
 2. IS THE PROBLEM CAUSING A NULO?
 3. IS THE LINE OF ACCOUNTING EXPIRING SOON?
- PROPOSED ADJUSTMENTS TO CORRECT THE OBLIGATION PROBLEM IN MOCAS
 1. SHOW CORRECTIVE DEBITS AND CREDITS NEEDED IN MOCAS AT THE ACRN LEVEL
 2. WILL OBLIGATION ADJUSTMENTS CAUSE A NULO?
 3. IF YES, GO TO ACRN OVERDISBURSED IN MOCAS
- SUPPORTING DOCUMENTATION
 1. MODIFICATION(S)
 2. MOCAS REPORTS - SPECIFIC TO ACRNS IN QUESTION
 3. CURRENT CLR LEDGER
 4. CURRENT TRANSACTION HISTORY - MARK ITEM IN QUESTION

DISBURSEMENTS

- DESCRIPTION OF DISBURSEMENT PROBLEM IN MOCAS
 1. IS THE LINE OF ACCOUNTING EXPIRING SOON?
 2. IS THE ACRN OVERDISBURSED?

YES:

1. IF PROGRESS PAYMENT IS CAUSING OVERDISBURSEMENT, PREPARE 621 TO MOVE OVERDISBURSEMENT (5W/6W) TO ACRN WITH AVAILABLE ULO
2. IF SERVICE TYPE CONTRACT, PREPARE 621 TO MOVE OVERDISBURSEMENT (2D/2B) TO ACRN WITH AVAILABLE ULO
3. IF CLIIN SPECIFIC CONTRACT, REQUEST AUDIT

NO

- EXPLAIN PROBLEM WITH DISBURSEMENT
 1. ERRONEOUS 9 ADJ
 2. VOUCHER DUPLICATED
 3. MANUAL/MANUAL NOT POSTED
 4. VOUCHER VOIDED INCORRECTLY
- PROPOSED ADJUSTMENTS TO CORRECT THE DISBURSEMENT PROBLEM IN MOCAS
 1. PREPARE 621 FOR CONDITIONS 1 OR 2 ABOVE
 2. ALL OTHER DISBURSEMENT PROBLEMS WILL BE CORRECTED ACCORDING TO THEIR CAUSE
- SUPPORTING DOCUMENTATION
 1. VOUCHER(S), 621(S)
 2. MOCAS REPORTS - SPECIFIC TO ACRNS IN QUESTION

3. CURRENT CLR LEDGER
4. CURRENT TRANSACTION HISTORY - MARK ITEM IN
5. QUESTION

Enclosure (2)

DFAS COLUMBUS ACCOUNTING ADJUSTMENT FORM

CONTROL NUMBER: _____
DATE: _____
SUSPENSE DATE: _____
DCMO: _____
DSSN: _____
CONTROL NUMBER: _____

PROCUREMENT INSTRUMENT

CONTRACT NUMBER (PIIN) _____
DELIVERY ORDER NUMBER _____
TFO TRANSMITTAL _____
VOUCHER NUMBER _____
PAYMENT NUMBER _____
SHIPMENT NUMBER _____
FSN OFFICE SYMBOL _____

FSN_____ found it necessary to make the following accounting adjustment. Please
adjust according. A COPY OF THE SUB VOUCHER IS ATTACHED.

DEBIT:

ACRN	ACCOUNTING CLASSIFICATION	AMMOUNT	TRANS CODE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

CREDIT:

ACRN	ACCOUNTING CLASSIFICATION	AMMOUNT	TRANS CODE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

REASON FOR ADJUSTMENT:

MAIL TO: Defense and Accounting Service – Columbus Center
ATTN: DFAS-CO-JXTBA, PO Box 182317 - Columbus, Ohio 43218-2317

Prepared by: _____
Reviewed by: _____

Enclosure (3)

DEPARTMENT OF THE NAVY DFAS COLUMBUS TRANSMITTAL FORM

CONTRACT NUMBER: N0002489C3401

REGION:

☒ SOUTH
☐ WEST
☐ NORTH

CONTRACT TYPE:

☒ SERVICE (BVN)
☐ CLIIN SPECIFIC
☐ PROGRESS PAYMENTS

TYPE OF REQUEST:

☐ RECONCILIATION/AUDIT
☒ CORRECTIONS

DATE OF REQUEST: -27 FEB 95

PRIORITY:

COMMAND/CODE: NAVSEA 01P

PHONE NO.: (703) 602-1111

ATTACHMENTS:

- (1) EXPLANATION OF ADJUSTMENTS REQUIRED IN MOCAS
- (2) NC 621 ADJUSTMENTS
- (3) CONTRACT MODIFICATIONS P00005, P00026, P00026, P00027, P00028, P00029
- (4) MOCAS HISTORY

Enclosure (4)

EXPLANATION OF ADJUSTMENTS REQUIRED IN MOCAS

DESCRIPTION OF PROBLEM	BREAKDOWN OF ADJUSTMENTS (see attached NC621)
1)	
a. 280,000.00 obligation in P00028 should have established NZ but misposted to AB	Obligations: -280,000.00 in AB +280,000.00 NZ
b. Disbursements for this obligation should have ported to NZ but misposted to AB	Disbursements: -280,000.00 in AB +280,000.00 in NZ
2)	
a. 1000,000.00 obligation in P00005 should have ported to BQ but misposted to BD	Obligations: -100,000.00 in BD +100,000.00 in BQ
b. Disbursement P9517 for 100,000.00 should have posted to BQ but misposted to BD	Disbursements: -100,000.00 in BD +100,000.00 in BQ
3)	
a. 51,182.00 deobligation in P00031 not input to FE MOCAS	Obligations: -51,182.00 in FE
b. FE overpayed and NULO will be cleared by moving 40,099.00 to PZ and 11,083.00 to JL	Disbursements: -40,099.00 in FE +40,099.00 in PZ -11,083.00 in FE +11,083.00 in JL
4)	
a. Obligation of 2,250.00 in WOO13 should established GM but misposted to GM	Obligations: -2,250.00 in GH +2,250.00 in GM
b. 2,250.00 in disbursements should have ported to GM but misposted to GM	Disbursements: -2,250.00 in GH +2,250.00 in GM
5)	
a. 2,180.00 obligation in P00031 misposted to GZ MOCAS as 3,180.00	Obligations: -1,000.00 in GZ +1,000.00 in DJ
b. GZ overpayed and NULO will be cleared by moving 1,000.00 to DJ	Disbursements: -1,000.00 in GZ +1,000.00 in DJ* *DJ has available funds to cover NULO
6)	
a. 9,413.00 obligation ported to JL should have been 8,000.00 in P00027 and 13,413.00 in POW24	Obligations: +12,000.00 in JL
7)	
a. 2,180.00 obligation in P00031 never posted to LD MOCAS	Obligations: +2,180.00 in LO
b. Overpayment in GZ can be cleared using available funds in this ACRN	
8)	
a. 9,000.00 obligation in P00031 never ported to MT MOCAS	Obligations: +9,000.00 in MT

9)	
a. 5,817.00 obligation in P00029 ported twice in MU MOCAS	Obligations: -5,817.00 in MU
b. MU overpaid and NULO will be cleared by moving 5,817.00 to MT	Disbursements: -5,817.00 in MU +5,817.00 in MT
10)	
a. 2,755.00 deobligation in P00005 never ported to PJ MOCAS	Obligations: -2,755.00 in PJ
b. PJ Overpaid and NULO will be cleared by moving 2,755.00 to MT	Disbursements: -2,755.00 in PJ +2,755.00 in MT
11)	
a. 51,931.00 deobligation in P00031 never posted to PN MOCAS	Obligations: -51,931.00 in PN
b. PN overpaid and NULO will be cleared by moving 37,295.95 to PU	Disbursements: -37,295.95 in PN +37,295.95 in PU
12)	
a. 924.00 deobligation in P00003 was posted to PR MOCAS as an obligation	Obligations: -924.00 in PR -924.00 in PR* *one entry to reverse error and other to post deobligation correctly
13)	
a. 1,000.00 obligation in P00029 should have established PS	Obligations: +1,000.00 in PS
14)	
a. 1,000.00 obligation in P00031 should have established PV	Obligations: +1,000.00 in PV
15)	
a. 500.00 obligation in P00031 should have established PW	Obligations: +500.00 in PW
16)	
a. 500.00 obligation in P00031 should have established PX	Obligations: +500.00 in PX
17)	
a. 40,099.00 obligation in P00031 should have established PZ	Obligations: +40,099.00 in PZ

EXPLANATIONS OF ADJUSTMENTS TO CLEAR INCORRECTLY VOIDED VOUCHER
F6212

Description of Adjustments	Breakdown of Adjustments
1)	
a. 25.41 voiding credit for LN posted to LA	Disbursements: -25.41 in LN +25.41 in LA
b. LA overpaid and NULO will be cleared by moving 25.41 to LN	Disbursements: -25.41 in LA +25.41 in LN
2)	
a. 400.91 voiding credit for MG posted to MB	Disbursements: -400.91 in MG +400.91 in MB
b. MB overpaid and NULO will be cleared by moving 400.91 to MG	Disbursements: -400.91 in MB +400.91 in MG
3)	
a. 481.09 voiding credit for MJ pasted to MS	Disbursements: -481.09 in MJ +481.09 in MS
b. MS overpaid and NULO will be cleared by moving 481.09 to MJ	Disbursements: -481.09 in MS +481.09 in MJ
4)	
a. 760.61 voiding credit for NJ posted to NS	Disbursements: -760.61 in NJ +760.61 in NS
b. NS overpaid and NULO will be cleared by moving 760.61 to NJ	Disbursements: -760.61 in NS +760.61 in NJ

Correction Notice, Sample NAVCOMPT FORM 621

The following bulleted items are to be filled out by the user. Sample answers follow the colons.

- Serial number: blank
- Date prepared: 28-Nov-94
- Prepared at: NAVSEA 016
- Adjustment originated by: Dennis Chandler
- Pay Month: blank
- DOV/C (Delete one): blank
- Reg. No.: blank
- Reg. Mo.: blank
- D.O. Symbol: blank
- Contractor: blank
- Current Mo. NRFC Use: blank
- Prior Mo. NRFC Use: blank

Accounting Data

- Contract No.: N0002489C3401
 - DD/CD: LA
 - Appropriation and Subhead: 0X8242 87JN
 - Object class: 000
 - Bureau Control No.: 3L380
 - Sub Alt No.: 0
 - Auth. Accounting Activity: 068342
 - Type: 2D
 - Prop Accounting Activity: CCXT04
 - NRFC Local Use: blank
 - Cost Code: 044JLPMS304Z
 - Amount: 25.41
-
- Contract No.: N0002489C3401
 - DD/CD: LN
 - Appropriation and Subhead: 0X8242 8N58
 - Object class: 000
 - Bureau Control No.: SASEC
 - Sub Alt No.: 0
 - Auth. Accounting Activity: 068342
 - Type: 2D
 - Prop Accounting Activity: 000000
 - NRFC Local Use: blank
 - Cost Code: A4498MSS0000
 - Amount: 25.41

NRFC Local Use Codes (DD Code) CL=Class; AL=Allottee listing; AB=Abstract listing
Reason for adjustment: Clearing NULOs by charging disbursements to ACRNs with available funds.